MINUTES OF THE SENATE REVENUE AND TAXATION STANDING COMMITTEE MEETING

Room 250, State Capitol February 4, 2013

Members Present: Sen. Deidre Henderson, Chair

Sen. Curtis S. Bramble Sen. Jim Dabakis Sen. Gene Davis Sen. Wayne A. Harper

Scott K. Jenkins

Sen. Howard A. Stephenson Sen. John L. Valentine

Members Absent: Sen. J. Stuart Adams

Staff Present: Mr. Phillip V. Dean, Policy Analyst

Ms. Nancy A. Skidmore, Committee Secretary

A list of visitors and a copy of handouts are filed with the Committee minutes.

Chair Henderson called the meeting to order at 2:12 p.m.

Approval of Minutes

MOTION: Sen. Davis moved to approve the minutes from Jan 31, 2013. The motion passed unanimously with Sens. Davis, Stephenson, and Valentine absent.

S.B. 124 Sales and Use Tax Exemption for Database Access (W. Harper)

MOTION: Sen. Harper moved to replace S.B. 124 with 1st Sub. S.B. 124. The motion passed unanimously.

MOTION: Sen. Harper move to amend S.B. 124 as follows:

1. Page 35, Lines 1058 through 1059:

1058 $\left\{ \begin{array}{c} \underline{(98)} \right\}$ (a) Except as provided in Subsection [$\underline{(98)}$] (101)(b), "repairs or renovations of

tangible personal property" means:

2. Page 122, Lines 3760 through 3766:

3760 (75) amounts paid or charged to access a database:

3761 (a) if the primary purpose for accessing the database is to view or retrieve

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information

3762 from the database; and

3763 (b) {except for } not including amounts paid or charged for a:

3764 (i) digital audiowork;

3765 (ii) digital audio-visual work; or

3766 (iii) digital book.

The motion passed unanimously.

Sen. Harper presented and explained this bill.

Spoke for the Bill: Steve Young, Attorney, Holland and Hart

Spoke to the Bill: Bruce Johnson, Commissioner, Tax Commission

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed

unanimously.

H.B 54S01 Property Tax and Appraiser Amendments (G. Froerer)

MOTION: Sen. Valentine moved to amend 1st Sub.H.B.54 as follows:

- 1. Page 4, Lines 99 through 101:
 - 99 (ii) making an application by telephone or other electronic means within the time
 - period described in Subsection (2) if the county legislative body passes a resolution under
 - Subsection {-(5)} authorizing applications to be made by telephone or other electronic means.
- 2. Page 7, Lines 203 through 206:
 - 203 (b) "Opinion of value" means an estimate of fair market value that { is } :
 - 204 (i) is made by a licensed appraiser; and
 - 205 (ii) complies with the Uniform Standards of Professional Appraisal Practice
 - promulgated by the Appraisal Standards Board as described in 12 U.S.C. Sec. 3339.

The motion passed unanimously.

Sen. Froerer presented and explained the bill.

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Spoke for the Bill: John Ulibarri, Weber County Assessor

Sens. Bramble and Jenkins declared a conflict of interest.

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed unanimously.

S.B. 154 Sales and Use Taxation of Water (S. Jenkins)

MOTION: Sen. Jenkins moved to amend S. B. 154 as follows:

1. Page 35, Lines 1058 through 1059:

1058 $\left\{ \begin{array}{c} \underline{(98)} \\ \end{array} \right\}$ (a) Except as provided in Subsection [$\underline{(98)}$] (101)(b), "repairs or renovations of

tangible personal property" means:

2. Page 122, Lines 3760 through 3766:

3760 (75) amounts paid or charged to access a database:

3761 (a) if the primary purpose for accessing the database is to view or retrieve information

3762 from the database; and

3763 (b) {except for } not including amounts paid or charged for a:

3764 (i) digital audiowork;

3765 (ii) digital audio-visual work; or

3766 (iii) digital book.

The motion passed unanimously.

Sen. Jenkins presented and explained the bill.

Spoke for bill: Ronald Thompson, General Manager, Washington County Water

Conservancy District

Spoke against bill: Christi Wedig, Executive Director, Citizens for Dixie's Future

Linda Hilton, Director, Coalition of Religious Communities

Lisa Rutherford

Spoke to the bill: Paul Van Dam, Attorney

Steve Erickson, Policy Advocate, Utah Audubon Council

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Ty Markham

MOTION: Sen. Davis moved to adjourn the meeting. The motion passed unanimously.

Chair Henderson adjourned the meeting at 3:45 p.m.

Minutes reported by Nancy A. Skidmore, Secretary

Sen. Deidre Henderson, Committee Chair